

Maine Revised Statutes
Title 36: TAXATION
Chapter 711-A: REAL ESTATE TRANSFERS

§4641-E. POWERS AND DUTIES OF STATE TAX ASSESSOR

The State Tax Assessor is authorized to prescribe such rules and regulations as are necessary to carry out the purposes of this chapter. [1993, c. 398, §6 (AMD).]

Within 3 years of the recording of a deed subject to the tax imposed by this chapter or of the date on which a transfer of a controlling interest in an entity subject to taxation under this chapter is reported to the register of deeds, the State Tax Assessor may examine any books, papers, records or memoranda of the grantor or grantee bearing upon the amount of tax payable, and may enforce that right of examination by subpoena. If the assessor determines that there is a deficiency of taxes due under this chapter, such deficiency must be assessed, together with interest and penalties, with notice to the persons liable, but no such assessment may be made more than 3 years after the date of recording or transfer. [2003, c. 391, §4 (AMD).]

SECTION HISTORY

1975, c. 572, §1 (NEW). 1977, c. 679, §32 (AMD). 1993, c. 398, §6 (AMD). 2001, c. 559, §111 (AMD). 2001, c. 559, §115 (AFF). 2003, c. 391, §4 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.